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I hereby certify that this correspondence is being electronically transmitted to the United States Patent and Trademark Office, Commissioner for Patents, via the EFS pursuant to 37 CFR §1.8 on the below date:
 Date: January 29, 2010 Name: Sheryl L. Hutchings Signature: *Sheryl L. Hutchings*

**BRINKS
HOFER
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&LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kazuo Sugimoto et al.

Appln. No.: 10/810,792

Filed: March 26, 2004

For: VIDEO ENCODING APPARATUS, VIDEO ENCODING METHOD, VIDEO ENCODING PROGRAM, VIDEO DECODING APPARATUS, VIDEO DECODING METHOD AND VIDEO DECODING PROGRAM

Attorney Docket No.: 9683/180

Examiner: Holder, Anner N.

Art Unit: 2621

Conf. No.: 9618

TRANSMITTAL

MAIL STOP ISSUE FEE
 Commissioner for Patents
 PO Box 1450
 Alexandria, VA 22313-1450

Sir:

Attached is/are:

- Transmittal (1 pg); Third Supplemental Information Disclosure Statement (2 pgs); Form PTO-1449 (1 pg);
 Copy of European Patent Office Action dated December 12, 2009 (8 pgs).

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 CFR § 1.136(a).
 A petition or processing fee in an amount of \$180 under 37 CFR § 1.17(p).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	OR	Rate
Total		Minus			x \$26=			x \$52=
Indep.		Minus			x 110=			x \$220=
First Presentation of Multiple Dep. Claim					+\$195=			+\$390=
					Total	\$	Total	\$

Fee payment:

- Please charge Deposit Account No. 23-1925 in the amount of \$180 for Information Disclosure Statement.
 Payment by credit card in the amount of \$____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Karl F. Horlander

Karl F. Horlander (Reg. No. 63,147)

January 29, 2010

Date